MULTIMEDIA UNIVERSITY

STUDENT IDENTIFICATION NO

MULTIMEDIA UNIVERSITY

FINAL EXAMINATION

TRIMESTER 2, 2015/2016

BAC4624 – ADVANCED ACCOUNTING INFORMATION SYSTEMS

(All Sections / Groups)

1st March 2016
2.30PM – 5.30PM
(3 Hours)

INSTRUCTIONS TO STUDENTS

1. This Question paper consists of 2 pages excluding cover page with 4 Questions only.

2. Answer all **FOUR** questions. Mark distribution for each question is given.

3. Please print all your answers in the Answer Booklet provided.

QUESTION 1

Bream Sdn Bhd is currently in the process of upgrading its payroll system. IT System Consulting was appointed to oversee this upgrade and Jeremy leads the task. The following are the detailed processes and documents involved in the payroll system:

The company records all its employees' attendance using punch cards. At the end of every month, payroll clerks will compile all punch cards submitted by all department. Once all punch cards have been compiled, payroll clerks will process and enter all the data into a payroll file for processing. Upon completion, all punch cards will be kept in a permanent file.

At the same time, the payroll clerks also receive update notification on employees' changes from the Human Resource Department. These changes include among others employees who have been promoted, new recruits and employees who have left the company. If there are any employees' changes, payroll clerks will update the payroll file with relevant details.

Once all data have been entered and payroll file updated, the payroll clerks will prepare cheques, which will be distributed on the last day of the month. Once all cheques have been collected, two reports will be prepared. The Employee Payroll Report is prepared for the top management, while the Tax Withholding Report is prepared for the government agency.

a) Prepare a context diagram for Bream Sdn Bhd payroll system. (5 marks)

b) Prepare a level 0 data flow diagram for Bream Sdn Bhd payroll system. (10 marks)

c) Prepare a document flowchart for Bream Sdn Bhd payroll system. (10 marks)

(Total: 25 marks)

QUESTION 2

a) Enterprise Resource Planning (ERP) is a system that integrates operations into a single real-time system that spreads across all sites and departments. It integrates software for the whole organization, including financials, human resources, operations and logistic as well as sales and marketing.

Even though ERP could pose a challenge to the entire organization, some companies do have more success with ERP compared to others. Discuss three (3) reasons why this happens.

(10 marks)

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b) A total of 12,990 cybercrime cases were reported between 2008 and 2011 with losses amounting to RM 109.6 million. In Malaysia, online fraud was the biggest cyber security issue in the region, representing 36% of all cases reported (*The Star Newspaper 2011*). Two incidents of online crime are reported every hour (*CyberSecurity Malaysia 2011*).

i. There is no exact figure to determine how much companies have lost to computer fraud. Discuss three (3) reasons why computer fraud is still on the rise. (6 marks)

ii. In many computer fraud cases, companies are usually reluctant to announce to the public of these incidents. Discuss two (2) reasons. (4 marks)

c) Elaborate two (2) control activities that could reduce the chances of computer fraud to occur. (5 marks)

(Total: 25 marks)

QUESTION 3

a) Describe economic feasibility analysis. What techniques are used in economic feasibility analysis? (12 marks)

b) Describe two (2) reasons why behavioral problems occur when a new AIS is introduced. Provide two (2) guidelines to minimize the behavioural problems. (8 marks)

c) Explain the concept of an application service provider. (5 marks)

(Total: 25 marks)

QUESTION 4

a) What is the objective of output design? Provide two (2) of the output design considerations. Briefly describe two (2) various categories of outputs. (10 marks)

b) List the eight (8) basic steps in program design. (8 marks)

c) Discuss how information system outsourcing can provide the organization with both a business solution and asset management. (7 marks)

(Total 25 marks)

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